UNDER SECRETARY OF COMMERCE FOR INTELLECTUAL PROPERTY AND DIRECTOR OF THE UNITED STATES PATENT AND TRADEMARK OFFICE

June 4, 2007

COATS & BENNETT, PLLC 1400 CRESCENT GREEN, SUITE 300 CARY, NC 27518 US

Dear Sir/Madam,

Your refund request for 09492398 in the amount of \$250.00 has been denied .

After a close review our records still show that the fee for the Appeal Brief is wanted per the requested mailed 3/30/07. Thereforth the refund request is denied. The Appeal Brief fee was only charged once which is code 2402 dated 4/12/07.

Technical Center 2 00